

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**M S D Warren County (8115)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$63,418	\$108,043	\$242,006	n/a	282%	124%
	11100 Regular Programs; Elementary	\$1,720,154	\$2,033,886	\$2,081,052	\$2,307,020	34%	13%	11%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$20	\$87,372	n/a	n/a	> 500%
	11300 Regular Programs; High School	\$1,277,654	\$1,607,263	\$1,589,306	\$1,901,198	49%	18%	20%
	11410 Vocational Education; Agriculture A	\$46,370	\$60,241	\$72,661	\$86,118	86%	43%	19%
	11450 Vocational Education; Consumer and Homemaking	\$39,624	\$61,530	\$18,419	\$34,770	-12%	-43%	89%
	11510 Vocational Education; Cooperative Education	\$26,280	\$32,490	\$33,197	\$35,375	35%	9%	7%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$54,207	\$41,345	\$0	n/a	-100%	-100%
	11910 Other Regular Programs; Competency Testing	\$0	\$9,473	\$0	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$16,619	\$11,827	\$11,760	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$30,028	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$73,233	\$95,483	\$97,651	\$110,744	51%	16%	13%
	12310 Physical Impairment; Orthopedic Impairment	\$22,567	\$45,892	\$46,738	\$52,173	131%	14%	12%
	12350 Physical Impairment; Homebound	\$199	\$0	\$0	\$0	-100%	n/a	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$3,706	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$357	\$0	\$0	\$1,000	180%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$92,091	\$144,513	\$148,709	\$96,987	5%	-33%	-35%
	12610 Learning Disability	\$57,629	\$120,578	\$125,613	\$298,078	417%	147%	137%
	12900 Other Special Programs	\$0	\$0	\$1,726	\$0	n/a	n/a	-100%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$20,519	\$18,394	\$22,937	n/a	12%	25%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,200	\$18,255	\$23,154	\$22,680	> 500%	24%	-2%
	14100 Summer School Programs; Elementary	\$11,665	\$21,472	\$22,519	\$23,516	102%	10%	4%
	16100 Remediation Testing	\$63,780	\$47,004	\$104,018	\$103,575	62%	120%	0%
	16200 Preventive Remediation	\$27,836	\$69,078	\$84,241	\$78,398	182%	13%	-7%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,980	\$0	\$50	\$0	-100%	n/a	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$43,160	\$81,300	\$81,367	\$88,143	104%	8%	8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$159,375	\$346,808	\$302,788	\$389,141	144%	12%	29%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$87,126	\$111,397	\$113,703	\$82,878	-5%	-26%	-27%
	22220 Library/Media Services; School Library	\$189,879	\$197,150	\$192,451	\$247,415	30%	25%	29%
	22230 Library/Media Services; Audiovisual	\$4,394	\$4,117	\$4,986	\$6,535	49%	59%	31%
	24100 Office of The Principal	\$328,636	\$481,888	\$500,162	\$573,397	74%	19%	15%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$75,742	\$96,593	\$101,076	\$81,080	7%	-16%	-20%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$23,019	\$43,962	\$49,820	\$44,241	92%	1%	-11%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$11,624	\$3,372	\$7,243	\$7,270	-37%	116%	0%
	26497 2007 Account Code - Teachers Retirement Fund	\$149,182	\$253,591	\$271,110	\$136,307	-9%	-46%	-50%
<b>Student Academic Achievement Total</b>		<b>\$4,551,374</b>	<b>\$6,137,306</b>	<b>\$6,253,321</b>	<b>\$7,194,089</b>	<b>58%</b>	<b>17%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$104,837	\$120,408	\$109,335	\$124,344	19%	3%	14%
	21250 Guidance Services; Records Maintenance	\$0	\$422	\$995	\$35	n/a	-92%	-96%
	21310 Health Services; Service Area Direction	\$0	\$1,005	\$900	\$1,000	n/a	0%	11%
	21340 Health Services; Nurse Services	\$29,459	\$49,587	\$47,378	\$61,635	109%	24%	30%
	21390 Health Services; Other Health Services	\$8,717	\$11,455	\$39,513	\$44,431	410%	288%	12%
	21990 Other Support Services, Students; Other Student Services	\$0	\$6,725	\$4,551	\$7,746	n/a	15%	70%
	22110 Improvement of Instruction; Service Area Direction	\$1,697	\$3,457	\$5,808	\$3,572	111%	3%	-38%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,230	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$82,128	\$57,007	\$84,010	n/a	2%	47%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,135	\$2,135	\$1,900	n/a	-11%	-11%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$53,026	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,383	4%	4%	4%
	23120 Board of Education; Service Area Assistants	\$20,902	\$56,199	\$56,810	\$61,119	192%	9%	8%
	23190 Board of Education; Other Governing Body Services	\$6,071	\$9,084	\$19,126	\$7,708	27%	-15%	-60%

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**M S D Warren County (8115)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$102,757	\$131,799	\$136,808	\$155,414	51%	18%	14%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$4,394	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$110,167	\$101,758	\$51,100	n/a	-54%	-50%
<b>Student Instructional Support Total</b>		<b>\$288,671</b>	<b>\$594,570</b>	<b>\$592,125</b>	<b>\$671,817</b>	<b>133%</b>	<b>13%</b>	<b>13%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$2,995	\$3,319	\$3,314	\$3,314	11%	0%	0%
	23160 Board of Education; Promotion Expenses	\$0	\$1,397	\$1,858	\$2,337	n/a	67%	26%
	25110 Fiscal Services; Office of The Business Manager	\$11,631	\$54,581	\$44,761	\$49,506	326%	-9%	11%
	25120 Fiscal Services; Service Area Direction	\$0	\$10,500	\$0	\$0	n/a	-100%	n/a
	25160 Fiscal Services; Financial Accounting	\$600	\$1,550	\$1,550	\$500	-17%	-68%	-68%
	25191 Other Fiscal Services; Refund of Revenue	\$287	\$1,180	\$1,337	\$1,777	> 500%	51%	33%
	25192 Other Fiscal Services; Petty Cash	\$65	\$90	\$93	\$60	-7%	-33%	-35%
	25193 Other Fiscal Services; Printed Forms	\$2,171	\$3,129	\$5,087	\$1,112	-49%	-64%	-78%
	25196 Other Fiscal Services; Cash Change	\$655	\$642	\$942	\$1,006	54%	57%	7%
	25400 Planning, Research, Development and Evaluation	\$0	\$2,411	\$4,134	\$3,284	n/a	36%	-21%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$450	\$2,837	\$0	\$0	-100%	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$659,380	\$960,022	\$1,219,730	\$1,201,621	82%	25%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,108	\$5,303	\$3,719	\$3,283	196%	-38%	-12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$128	\$63,510	\$75,414	\$76,031	> 500%	20%	1%
	26499 2007 Account Code - Other	\$2,018	\$31,335	\$42,867	\$25,899	> 500%	-17%	-40%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,194	\$2,465	\$0	n/a	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$38,502	\$69,978	\$42,378	\$70,082	82%	0%	65%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$18,462	\$16,920	\$11,840	\$14,230	-23%	-16%	20%
	27010 Student Transportation; Service Area Direction	\$57,305	\$88,626	\$112,441	\$162,723	184%	84%	45%
	27100 Student Transportation; Vehicle Operation	\$165,384	\$256,606	\$260,726	\$319,077	93%	24%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$169,662	\$249,203	\$242,768	\$296,953	75%	19%	22%
	27400 Student Transportation; Purchase of School Buses	\$156,010	\$316,220	\$173,968	\$193,691	24%	-39%	11%
	27500 Student Transportation; Insurance on Buses	\$9,727	\$20,927	\$4,630	\$15,077	55%	-28%	226%
	27600 Student Transportation; Insurance on Pupils	\$0	\$14,084	\$2,512	\$9,178	n/a	-35%	265%
	27700 Student Transportation; Contracted Transportation Services	\$6,596	\$38	\$0	\$221	-97%	484%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$1,748	\$2,231	\$2,095	\$2,084	19%	-7%	-1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$146,720	\$188,879	\$188,374	\$212,372	45%	12%	13%
	31400 Food Services Operations; Food Purchases	\$144,601	\$221,834	\$236,183	\$266,137	84%	20%	13%
	31900 Other Food Services	\$3,110	\$46,153	\$36,129	\$25,568	> 500%	-45%	-29%
	33100 Community Service Operations; Direction of Community Services	\$0	\$68,909	\$179,696	\$170,993	n/a	148%	-5%
	33200 Community Recreation	\$4,385	\$14,960	\$127,232	\$19,544	346%	31%	-85%
	33400 Athletic Coaches	\$79,315	\$112,703	\$112,361	\$120,721	52%	7%	7%
	33930 Latch Key Kid Program	\$5,428	\$25,374	\$25,578	\$24,395	349%	-4%	-5%
	33940 Child Care Services	\$0	\$2,616	\$15,248	\$11,055	n/a	323%	-27%
	33990 Other Community Services; Other	\$780	\$598	\$291,084	\$43,450	> 500%	> 500%	-85%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$31,777	\$62,323	\$69,853	\$57,934	82%	-7%	-17%
<b>Overhead and Operational Total</b>		<b>\$1,720,999</b>	<b>\$2,922,184</b>	<b>\$3,542,365</b>	<b>\$3,405,215</b>	<b>98%</b>	<b>17%</b>	<b>-4%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$204,135	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$16,270	\$17,459	\$19,937	\$18,889	16%	8%	-5%
	45100 Building Acquisition, Construction and Improvements	\$128,961	\$560,706	\$516,362	\$465,708	261%	-17%	-10%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$293,227	\$282,819	\$87,985	n/a	-70%	-69%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$160,563	\$253,538	\$255,618	\$155,990	-3%	-38%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$9,532	\$0	\$46,500	\$28,043	194%	n/a	-40%
	51100 Debt Services; Principal on Debt; Bonds	\$45,000	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$6,975	\$0	\$0	\$0	-100%	n/a	n/a

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**M S D Warren County (8115)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$387,000	\$659,250	\$874,250	\$872,250	125%	32%	0%
<b>Nonoperational Total</b>		<b>\$958,436</b>	<b>\$1,784,180</b>	<b>\$1,995,485</b>	<b>\$1,628,863</b>	<b>70%</b>	<b>-9%</b>	<b>-18%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$33,967	\$68,968	\$72,826	\$51,812	53%	-25%	-29%
	26492 2007 Account Code - Social Security	\$376,135	\$496,239	\$510,280	\$262,031	-30%	-47%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$22,444	\$39,538	-\$3,051	\$6,632	-70%	-83%	n/a
	26494 2007 Account Code - Group Insurance	\$291,977	\$518,045	\$604,108	\$334,234	14%	-35%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$3,419	\$3,017	\$4,060	\$9,833	188%	226%	142%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$87,915	\$75,635	\$63,659	\$34,738	-60%	-54%	-45%
<b>prorated Total</b>		<b>\$815,856</b>	<b>\$1,201,443</b>	<b>\$1,251,881</b>	<b>\$699,281</b>	<b>-14%</b>	<b>-42%</b>	<b>-44%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,202,522	\$7,025,537	\$7,173,620	\$7,709,603	48%	10%	7%	62.4%	55.6%	52.6%	56.7%
Student Instructional Support	\$331,164	\$677,760	\$676,433	\$720,390	118%	6%	6%	4.0%	5.4%	5.0%	5.3%
Overhead and Operational	\$1,843,213	\$3,152,205	\$3,789,639	\$3,540,408	92%	12%	-7%	22.1%	24.9%	27.8%	26.0%
Nonoperational	\$958,436	\$1,784,180	\$1,995,485	\$1,628,863	70%	-9%	-18%	11.5%	14.1%	14.6%	12.0%
<b>Grand Total</b>	<b>\$8,335,336</b>	<b>\$12,639,682</b>	<b>\$13,635,177</b>	<b>\$13,599,264</b>	<b>63%</b>	<b>8%</b>	<b>0%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.4%	60.9%	57.6%	62.0%